FILED

STATE OF INDIANA

APR 1 4 2008

INDIANA UTILITY REGULATORY COMMISSION

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REGULATORY COMMISSION

PETITION OF L.M.H. UTILITIES)	
CORP. FOR AUTHORITY TO CHANGE)	CAUSE NO. 43431
ITS RATES, CHARGES, TARIFFS,)	
RULES AND REGULATIONS.)	

MOTION FOR SUBSTITUTION OF WITNESS

Comes now L.M.H. Utilities Corporation, by counsel, and respectfully requests the substitution of accounting witnesses relative to its prefiled direct case. In support of this motion, Petitioner would show the following:

- 1. Petitioner's accounting witnesses, Theodore J. Sommer and Judith I. Gemmecke, caused to be prefiled in this case their direct testimony and exhibits on March 10, 2008.
- 2. Witness Sommer was and continues to be the principal accountant in this matter, supervising all accounting issues, including those dealt with by witness Gemmecke's testimony and exhibits.
- 3. Witness Gemmecke is no longer available to Petitioner in this proceeding, and witness Sommer proposes to adopt and sponsor the testimony and exhibits of witness Gemmecke previously marked JIG and JIG-1.
- 4. Counsel for Petitioner has contacted counsel for the OUCC and has been advised that the OUCC has no objections to this substitution.
- 5. This matter is currently set for hearing on July 9, 2008. Therefore, this early substitution of witnesses will not create prejudice for any party, or for any issue, nor cause any delay in the procedural schedule previously established in this Cause.

WHEREFORE, Petitioner respectfully requests that this Motion be granted, that

Petitioner's accounting witness Sommer be substituted for its accounting witness Gemmecke,

and for all other relief appropriate in this Cause.

Respectfully submitted,

K. Parvin Price

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Counsel for Petitioner, L.M.H. Utilities Corp.

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CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing has been served upon the following counsel of record electronically this 14th day of April, 2008:

Daniel M. LeVay Indiana Office of Utility Consumer Counselor 115 West Washington Street, Suite 1500S

Indianapolis, IN 46204

L. Parvin Price